

**EXHIBIT D**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period January 20, 2021 through September 30, 2021)**

<b>Project Category for Tax Structuring Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Engagement Management	14.90	\$8,862.50
Exit Structure Analysis	48.55	\$31,737.25
Tax Modeling	61.90	\$35,081.50
<b>Total</b>	<b>125.35</b>	<b>\$75,681.25</b>

<b>Project Category for Valuation Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Fresh Start	104.95	\$54,624.50
Tax	5.10	\$3,056.00
<b>Total</b>	<b>110.05</b>	<b>\$57,680.50</b>

<b>Project Category for Employee Tax Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Payroll Tax Support (Hourly Fees)	36.50	\$23,061.25
Preparation of Matrix and Successorship Memos (Fixed Fee)	N/A	\$36,287.50
<b>Total</b>	<b>36.50</b>	<b>\$59,348.75</b>

<b>TOTALS BY PROJECT AND PROJECT CATEGORY</b>	<b>Total Hours</b>	<b>Total Fees</b>
Totals for Tax Structuring Services	<b>125.35</b>	<b>\$75,681.25</b>
Totals for Valuation Services	<b>110.05</b>	<b>\$57,680.50</b>
Totals for Employee Tax Services	<b>36.50</b>	<b>\$59,348.75</b>
<b>Total</b>	<b>271.9</b>	<b>\$192,710.50*</b>

\* The total amount of fees for hourly services, not including the fixed fees charged for certain Employee Tax Services in the aggregate amount of \$36,287.50, is \$156,423.00.